



# STATUS CONVERSION FORM , Continued

## From INACTIVE to ACTIVE License Status

<b>COURSE TITLE</b> <small>(Avoid abbreviations that lack clarity)</small>	<small>Check here if claimed as Gov't CE</small>	<small>Check here if claimed as A&amp;A</small>	<b>HOURS CLAIMED</b> <small>(enter hours by category)</small>				<b>DATE(S) ATTENDED</b> <small>(must complete course to list) (mo/dy/yr)</small>	<b>NAME OF PROVIDER</b>
			<small>Formal Education Program – Live Courses</small>	<small>Formal Education Program – Self Study</small>	<small>Instructor- Presentation/Preparation (see #3)</small>	<small>Published Books/Articles (see #4 )</small>		
<b>SUBTOTAL HOURS CLAIMED</b>							<i>I hereby certify, under penalty of perjury under the laws of the State of California, that all statements, answers, and representations on this form are true, complete and accurate and that I have met all the requirements of Section 87.1 of the California Accountancy Regulations.</i>  Signature _____  Date _____	
<b>TOTAL HOURS CLAIMED</b>								

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## **INFORMATION ABOUT LICENSE STATUS CONVERSION**

Pursuant to Section 87.1 of the Accountancy Regulations, a licensee who has renewed his/her license in inactive status may convert to active status prior to the next license expiration date by (1) completing 80 hours of continuing education credit as described in Section 88, including the professional conduct and ethics course described in Section 87.7, in the 24 month period prior to converting to active status; and (2) applying to the Board to convert to active status.

Qualifying continuing education includes:

1. **LIVE PRESENTATION PROGRAMS**– Credit is allowed for presentation time actually attended exclusive of time on breaks, registration, or meals. Time is measured in 50 minute class hours. A program must be at least one 50 minute class hour in length to be acceptable CE. For a program composed of several segments, the sum of the segments, in increments not less than 25 minutes, may be added together to equal a full 50 minute class hour. For a program longer than one 50 minute class hour, credit shall be granted for additional 25 minute segments. For courses taken through a university or college, each semester unit equals 15 hours and each quarter unit equals 10 hours of continuing education credit.
2. **FORMAL SELF-STUDY PROGRAMS** – Credit for interactive self-study courses is based on the average completion time of the program. Credit for non-interactive self-study courses is based on one-half of the average completion time of the program. The average completion time is determined by each course provider.
3. **SPEAKER, DISCUSSION LEADER OR INSTRUCTORS** – Credit is allowed on the basis of actual presentation hours, plus up to two additional hours for actual preparation time for each hour taught. For repeat presentation, no credit is allowed unless the instructor can demonstrate that the program content was substantially changed and that such change required significant additional study or research. The maximum credit allowable under this section shall not exceed 50% of the renewal requirement.
4. **PUBLISHING** – Credit is allowed for the hours spent on writing published articles, books, instructional materials, and questions for the Uniform CPA Examination. The maximum credit allowable under this section shall not exceed 25% of the renewal requirement.
5. **PROFESSIONAL CONDUCT AND ETHICS (PC&E)** – Beginning January 1, 1998, completion of a Board-approved PC&E course described in Section 87.7 is required in the 24 month period prior to converting to active status.
6. **GOVERNMENT AUDITING** – Any licensee who, during the 24 months prior to converting to active status, planned, directed or conducted substantial portions of field work, or reported on financial or compliance audits of a governmental agency shall complete 24 hours of continuing education in governmental accounting and auditing. Related subjects are those which maintain or enhance the licensee's knowledge of governmental operations, laws, regulations or reports; any special requirements of governmental agencies; subjects related to the specific or unique environment in which the audited entity operates; and other auditing subjects which may be appropriate to government auditing engagements.

7. ACCOUNTING & AUDITING – Any licensee who, during the 24 months prior to converting to active status, planned, directed, or performed substantial portions of the work or reported on an audit, review, compilation, or attestation service shall complete 24 hours of continuing education in accounting and auditing. Subject matter must pertain to financial statement preparation and/or reporting, auditing, reviews, compilations, industry accounting, attestation services, or assurance services.

Once converted to active status:

1. The licensee must complete 20 hours of continuing education for each full six-month period from the date of conversion to active status to the next license expiration date in order to fulfill the continuing education requirement for license renewal. If the time period between the date of conversion to active status and the next license expiration date is less than 6 full months, no additional continuing education is required for the next license renewal.
2. A licensee who engages in financial or compliance auditing of a governmental agency at any time between the date of conversion to active status and the next license expiration date shall complete 6 hours of governmental continuing education as part of each 20 hours of continuing education for each full six month period.
3. Any licensee who engages in audit, review, compilation, or attestation services at any time between the date of conversion to active status and the next license expiration date shall complete 6 hours of continuing education in accounting and auditing as part of each 20 hours of continuing education for each full six month period.
4. You are required to retain certificates of course completion for four years after renewal except for a certificate of completion for the PC&E course, which is required to be retained for six years after renewal. A random sample of licensees' continuing education will be verified. If selected for verification, you will be contacted by mail and required to submit documentation of course completion to the Board.